

## Sales and Income Taxes of States and Provinces Boarding MT

MT has a resort tax of not more than 3% & approved by the electorate. MCA 7-6-1501 through 7-6-1550

MT Lodging Tax rate of 4% MCA 15-65-111. MT Income tax rates are 1-6.9% over 7 brackets

State or Province	Sales Tax Rates	Income Tax Rates
<b>Idaho</b>	<b>6%</b>	<b>1.6-7.8% w/ 8 brackets</b>
<b>Additional Notes:</b> Food is taxed, prescriptions are not. Locales can (and some do) impose additional sales taxes. Accommodation taxes imposed as well 7-11%. <b>Sources:</b> <a href="http://tax.idaho.gov/answers_Sales_tax.htm">http://tax.idaho.gov/answers_Sales_tax.htm</a> & <a href="http://en.wikipedia.org/wiki/State_sales_tax">http://en.wikipedia.org/wiki/State_sales_tax</a>		
<b>North Dakota</b>	<b>5%</b>	<b>2.1-5.54% w/ 5 brackets</b>
<b>Additional Notes:</b> Sales taxes vary by item 5% for most sales. 7% Alcohol, 3% Farm Machinery & Mobile Homes. Additional city/county option tax allowed most imposed are 1-2%. Accommodation taxes vary by location. American Indian purchases are taxable off the reservation; if delivered items are non-taxable. Sales to MT residents non-taxable under provision that the good will be used in MT and the purchaser signs a Certificate of Purchase (other restrictions apply). Canadian residents are not exempt from sales tax but can apply for a refund (restrictions apply). <b>Sources:</b> <a href="http://www.nd.gov/tax/misc/faq/">http://www.nd.gov/tax/misc/faq/</a> , <a href="http://www.nd.gov/tax/salesanduse/pubs/guide/gl-22080.pdf">http://www.nd.gov/tax/salesanduse/pubs/guide/gl-22080.pdf</a> , & <a href="http://en.wikipedia.org/wiki/State_sales_tax">http://en.wikipedia.org/wiki/State_sales_tax</a>		
<b>South Dakota</b>	<b>4%</b>	<b>0%</b>
<b>Additional Notes:</b> Additional locale tax of 1-2%. The state charges a "tourism tax" of 1% to certain businesses. Food is taxed unless purchased w/ EBT card. Prescription drugs are not taxed. Tribal areas and Reservations are exempt from the State Sales Tax. However, the Tribal Governments do impose a local tax of 4% on general sales. <b>Sources:</b> <a href="http://www.state.sd.us/drr2/businessstax/st/salestax.htm">http://www.state.sd.us/drr2/businessstax/st/salestax.htm</a> , <a href="http://legis.state.sd.us/statutes/DisplayStatute.aspx?Type=Statute&amp;Statute=10-45">http://legis.state.sd.us/statutes/DisplayStatute.aspx?Type=Statute&amp;Statute=10-45</a> , & <a href="http://en.wikipedia.org/wiki/State_sales_tax">http://en.wikipedia.org/wiki/State_sales_tax</a>		
<b>Wyoming</b>	<b>4%</b>	<b>0%</b>
<b>Additional Notes:</b> Food is not taxed; unless prepared. However, snacks from vending machines are taxed while, the same snacks sold in a store are not taxable. Counties can add an additional 1% or 2% tax if voter approved. County lodging tax of 2-5%. <b>Sources:</b> <a href="http://revenue.state.wy.us/PortalVBVS/DesktopDefault.aspx?tabindex=4&amp;tabid=11">http://revenue.state.wy.us/PortalVBVS/DesktopDefault.aspx?tabindex=4&amp;tabid=11</a> & <a href="http://en.wikipedia.org/wiki/State_sales_tax">http://en.wikipedia.org/wiki/State_sales_tax</a>		
	Provincial Sales Tax	Provincial Income Tax
<b>Alberta, CAN</b>	<b>0%</b>	<b>10% Flat on all income</b>
<b>British Columbia, CAN</b>	<b>7%</b>	<b>5.06-14.7% w/ 5 brackets</b>
<b>Saskatchewan, CAN</b>	<b>5%</b>	<b>11-15% w/ 3 brackets</b>
<b>Note:</b> Canada imposes a 5% Goods and Services Tax at the Federal Level. Therefore, the effective provincial tax rate is plus 5%. <b>Sources:</b> <a href="http://www.cra-arc.gc.ca/tx/ndvdl/fq/txrts-eng.html">http://www.cra-arc.gc.ca/tx/ndvdl/fq/txrts-eng.html</a> & <a href="http://en.wikipedia.org/wiki/Sales_taxes_in_Canada">http://en.wikipedia.org/wiki/Sales_taxes_in_Canada</a>		

STATE OF WEST VIRGINIA  
State Tax Department, Internal Auditing Division  
P.O. Box 1826  
Charleston, WV 25327-1826



Joe Manchin III, Governor

Christopher G. Morris, Tax Commissioner

Name

Address

City

State

Zip

WEST VIRGINIA CONSUMERS SALES AND SERVICE TAX RETURN

See back for return instructions and information.

MAKE CHECKS PAYABLE TO:  
WEST VIRGINIA STATE TAX DEPARTMENT  
FOR ASSISTANCE CALL: (304) 558-3333  
TOLL FREE: (800) 982-8297

MAIL TO: WEST VIRGINIA STATE TAX DEPARTMENT  
INTERNAL AUDITING DIVISION  
P.O. BOX 1826  
CHARLESTON, WV 25327-1826

Visit our web site at: [www.state.wv.us/taxdiv](http://www.state.wv.us/taxdiv) for on-line filing information.

PLEASE CUT HERE. USE BLUE OR BLACK INK TO COMPLETE VOUCHER. DO NOT WRITE IN BARCODE AREA

WV/CST200 v.48

CONSUMERS SALES AND  
SERVICE TAX RETURN

Period: 12/31/08

Account ID #

Due: 1/20/09

Name

Address

City

State

Zip

SIGNATURE

DATE

1. TOTAL GROSS BUSINESS

273200

2. TAX EXEMPT SALES  
(SEE REVERSE SIDE)

-

3. TOTAL SALES SUBJECT  
TO 6% TAX

273200

4. TOTAL 6% SALES TAX  
COLLECTED

16393

5. TOTAL FOOD SALES  
SUBJECT TO 4% TAX

-

6. TOTAL 4% FOOD SALES  
TAX COLLECTED

-

7. TOTAL TAX COLLECTED  
(LINE 4 PLUS LINE 6)

16393

8. CONSUMERS SALES TAX CREDIT

7229

9. TOTAL DUE  
(LINE 7 LESS LINE 8)

9164

# **WEST VIRGINIA DEPARTMENT OF TAX AND REVENUE** **CLAIM FOR REFUND OR CREDIT FOR SALES OR USE TAX PAID ON EXEMPT PURCHASES**

Check Appropriate boxes: ☐ REFUND ☐ CONSUMERS SALES AND SERVICE TAX PAID ON EXEMPT PURCHASES  
☐ CREDIT ☐ USE TAX PAID TO VENDOR ON EXEMPT PURCHASES

WEST VIRGINIA IDENTIFICATION NUMBER	
LEGAL BUSINESS OR CORPORATE NAME	
OWNER'S NAME (IF SOLE OWNER)	
STREET ADDRESS	
CITY, STATE, & ZIP CODE	
NAME AND TELEPHONE NUMBER OF CONTACT PERSON	

**SEE INSTRUCTIONS FOR FILING ON REVERSE SIDE**

MAIL TO:  
 WEST VIRGINIA DEPARTMENT OF  
 TAX AND REVENUE  
 INTERNAL AUDITING DIVISION  
 P O BOX 425  
 CHARLESTON, WEST VIRGINIA  
 25322-0425

FOR ASSISTANCE CALL:  
 (304) 558-3333 OR TOLL FREE WITHIN  
 WEST VIRGINIA AND AREA CODE 614,  
 1-800-982-8297

(A) NAME OF VENDOR	(B) INVOICE DATE	(C) INVOICE NUMBER	(D) USE OF PURCHASE	(E) TYPE OF TAX	(F) AMOUNT OF TAX
Tractor Supply Co	5/9/08	174429	Resale	CST	4.98
Wendell's International	5/9/08	77200	"	"	2.01
Advance Auto Parts	5/9/08	9231	"	"	1.68
Wendell's International	5/12/08	77142	"	"	2.60
Advance Auto Parts	5/12/08	9463	"	"	0.96
Advance Auto Parts	5/13/08	115900247	"	"	3.67
Advance Auto Parts	5/14/08	115901960	"	"	2.53
Advance Auto Parts	5/20/08	115906668	"	"	1.96
Advance Auto Parts	5/24/08	1159174477	"	"	1.75
Advance Auto Parts	5/24/08	115919500	"	"	0.15
WAPA Auto Parts Inc	5/24/08	88946	"	"	4.21
Kidwell Auto Parts	5/24/08	P251253	"	"	3.77
Advance Auto Parts	6/4/08	115900249	"	"	2.64
WAPA Auto Parts Inc	6/5/08	84100	"	"	2.15
Advance Auto Parts	6/6/08	115901960	"	"	1.20
Tractor Supply Co	6/6/08	207400	"	"	7.77
Tractor Supply Co	6/6/08	207427	"	"	17.65
Total (this page) ...					60.68

This claim form is for West Virginia sales/use tax only.

**72.29**

Enter the total of all pages in either the "TOTAL CREDIT" or the "TOTAL REFUND" box on the first page.

**\*TOTAL CREDIT**

**\*TOTAL REFUND**

**ENTER THE AMOUNT OF CREDIT TO BE APPLIED AND THE PERIOD COVERED IN THE APPROPRIATE SPACES BELOW. ENTER THE AMOUNT OF CREDIT ON THE CREDIT LINE OF THE APPLICABLE TAX RETURN. A COPY OF THIS CLAIM MUST BE ATTACHED TO EACH RETURN ON WHICH CREDIT IS CLAIMED. (SEE INSTRUCTIONS ON REVERSE SIDE)**

WV/CST-210 Consumers Sales/Use - Direct Pay \$ \_\_\_\_\_ Monthly \_\_\_\_\_ to \_\_\_\_\_ : Quarterly from \_\_\_\_\_ to \_\_\_\_\_  
 WV/CST-200 Consumers Sales - Collections \$ \_\_\_\_\_ Monthly \_\_\_\_\_ to \_\_\_\_\_ : Quarterly from \_\_\_\_\_ to \_\_\_\_\_  
 WV/CST-220 Use Tax - Retailers/Purchasers \$ \_\_\_\_\_ Monthly \_\_\_\_\_ to \_\_\_\_\_ : Quarterly from \_\_\_\_\_ to \_\_\_\_\_

**Under penalties of perjury, I declare that I have examined this return and to the best of my knowledge and belief it is true, correct and complete.**

(Signature)

(Date)

